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May 6, 2011
Via Overnight Delivery

Docket Control Center
Arizona Corporation Commission
1200 W. Washington Street
Phoenix, AZ 85007

ARIZONA CORPORATION COMMISSION
DOCKET CONTROL

RE: Matrix Telecom, Inc. d/b/a Excel Telecommunications
Replacement Tariff Sheets for Arizona C.C. Tariff No. 8 (Residential Interexchange)
Compliance Filing to Decision No. 71786; Docket No. T-03228A-10-0153, T-20423A-10-0153
T-03517A-10-0153

Dear Sir/Madame:

Enclosed is the original and thirteen (13) copies of the *amended, replacement* tariff sheets for Arizona C.C. Tariff No. 8 (Residential Interexchange) filed on behalf of Matrix Telecom, Inc. d/b/a Excel Telecommunications in the above-captioned docket filing. The enclosed amended tariff sheets are submitted based on staff's review and requested changes to this filing in compliance to Decision No. 71786 issued in Docket No. 10-0153.

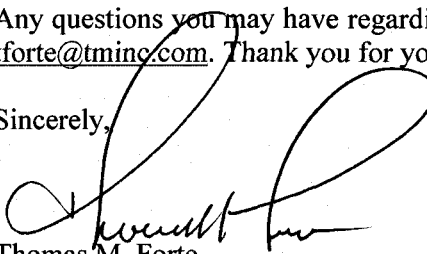
The following *replacement* sheets are included with this filing:

Original Page 61	Removes Minimum Usage Fee language
Original Page 126	Removes Minimum Usage Fee language

Please acknowledge receipt of this filing by date-stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped envelope provided.

Any questions you may have regarding this filing may be directed to me at 407-740-3001 or via email to tforte@tminc.com. Thank you for your assistance with this matter.

Sincerely,

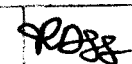

Thomas M. Forte
Consultant to Matrix Telecom, Inc.

Arizona Corporation Commission

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MAY 11 2011

Enclosure
TMF/mw

DOCKETED BY	
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cc: ACC Compliance Section (1 copy)
S. Klopach - Matrix (Electronic Delivery)
file: Matrix (Excel) - AZ Residential IXC
tms: AZ1101

RESIDENTIAL COMMUNICATION SERVICES

SECTION 4 – MAXIMUM RATES, (CONT'D.)

4.21 Non-Recurring and Other Charges, (Cont'd.)

[THIS PAGE RESERVED FOR FUTURE USE]

Issued: September 30, 2010

Effective: October 1, 2010

Issued by: Scott Klopach, General Counsel
433 East Las Colinas Blvd., Suite 400
Irving, Texas 75039

RESIDENTIAL COMMUNICATION SERVICES

SECTION 5 – CURRENT PRICE LIST, (CONT'D.)

5.21 Non-Recurring and Other Charges, (Cont'd.)

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